



Greg Tillman
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June 21, 2021

Secretary Retz
Kansas Corporation Commission
1500 S.W. Arrowhead Road
Topeka, KS 66604-4027

Re: Liberty Utilities - The Empire District Electric Company Transmission Delivery Charge,
2021 Annual True Up

Dear Ms. Retz:

The Commission's July 30, 2019 Order in Docket No. 19-EPDE-223-RTS approved The Empire District Electric Company's ("Empire") Transmission Delivery Charge ("TDC") Rider. The order instructed Liberty-Empire to file an annual true-up each calendar year.

This letter transmits the required true-up, including previously unrecovered/over-received Transmission Expenses charged to Liberty-Empire. Liberty-Empire has calculated the 2021 surcharge to be charged to Liberty-Empire's customers, as specified under the TDC Rider and under the Order approving the Stipulation and Agreement in Docket No. 19-EPDE-223-RTS.

Attachment 1 is a spreadsheet showing the calculation of the new TDC Rider Tariff. Attachment 2 is an itemized listing of transmission cost and revenues. Two flash drive's containing the supporting documents will be sent to the Utilities Division by overnight courier. Also enclosed is the TDC Rider Tariff, Liberty-Empire would appreciate it if you would provide us with a filed stamp copy of the tariff upon approval of the Commission.

Sincerely,

A handwritten signature in blue ink, appearing to read 'Gregory M. Tillman', with a stylized flourish at the end.

Greg Tillman
Senior Manager
Rates and Regulatory Affairs

Enclosures

cc: James G. Flaherty

THE STATE CORPORATION COMMISSION OF KANSASIndex No. 4THE EMPIRE DISTRICT ELECTRIC COMPANY**SCHEDULE** TDC

(Name of Issuing Utility)

Replacing Schedule _____ Sheet 15ALL TERRITORY

(Territory to which schedule is applicable)

which was filed _____

**TRANSMISSION DELIVERY CHARGE
RIDER TDC**Sheet 1 of 6 Sheets**TRANSMISSION DELIVERY CHARGE****APPLICABILITY**

This Transmission Delivery Charge (TDC) rider (Schedule TDC) shall be applicable to all Kansas Retail Rate Schedules for the Company.

BASIS OF CHARGE

Company shall collect from applicable customers a Transmission Delivery Charge (TDC) based on all transmission-related costs incurred to be recovered under the following schedules of the Open Access Transmission Tariff (OATT) offered by the Southwest Power Pool, Inc. (SPP) for service and the Midcontinent Independent System Operator (MISO) to the Company's retail customers:

SPP

- Schedule 1A – Tariff Administration
- Schedule 1 – Scheduling, System Control and Dispatch Service
- Schedule 9 – Network Integration Transmission Service
- Schedule 10 – Wholesale Distribution Service
- Schedule 11 – Base Plan Charge
- Schedule 12 – FERC Assessment Charge
- Monthly Assessment Charge

MISO

- Schedule 1 – Scheduling, System Control and Dispatch Service
- Schedule 2 – Reactive Supply and Voltage Control
- Schedule 7 – Long-Term Firm and Short-Term Firm Point-To-Point
- Schedule 10 – DERC Annual Charges Recovery
- Schedule 11 – Wholesale Distribution Service
- Schedule 26 – Network Upgrade Charge From Transmission Expansion Plan
- Schedule 33 – Blackstart Service
- Schedule 45 – Cost Recovery of NERC Recommendation or Essential Action

Other

- Other transmission-related charges recorded in FERC Account 565 (Transmission of Electricity by Others), fees charged to the Company by the North American Electric Reliability Council (NERC), and other transmission revenue requirements not otherwise reflected in and recoverable through base rates or other Commission authorized rider mechanisms shall be included.

Issued	<u>July</u>	<u>30</u>	<u>2019</u>
	Month	Day	Year
Effective	<u>August</u>	<u>1</u>	<u>2019</u>
	Month	Day	Year
By	<u>/s/ Sheri Richard, Director, Rates and Regulatory Affairs</u>		
	Signature of Officer		Title

THE STATE CORPORATION COMMISSION OF KANSAS

Index No. 4THE EMPIRE DISTRICT ELECTRIC COMPANY**SCHEDULE** TDC

(Name of Issuing Utility)

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TRANSMISSION DELIVERY CHARGE
RIDER TDCSheet 2 of 6 Sheets

The costs to be recovered under Schedule 9 (Network Integration Transmission Service) shall exclude the revenue requirement for all Company-owned transmission facilities classified by SPP as Base Plan Upgrades. Company shall provide periodic reports to the Commission of its collections, including a calculation of the total collected under this rate schedule.

Method of Billing

The ATRR shall be collected by applying a TDC Unit Charge, developed for each rate schedule permitting such cost recovery, to each applicable customer's bill. The TDC Unit Charge shall be implemented using one or more of the following billing methods:

1. A dollar per kilowatt (KW) charge determined by dividing a portion of the cost of transmission service allocated to a rate schedule by the annual applicable KW sales for that rate schedule; and/or
2. A dollar per kilowatt hour (KWh) charge determined by dividing a portion of the cost of transmission service allocated to a rate schedule by the annual applicable KWh sales for that rate schedule.

The TDC Unit Charges included on the following sheets are designed to recover transmission-related charges incurred for the delivery of generation or as a result of serving native load from Kansas retail customers.

Transmission Delivery Charge Calculation:

The Company shall file to update its TDC Rates annually. The Company may file for a change in the TDR Rates more frequently than once per year, but only if the Company receives concurrence from the Commission Staff that such filing is appropriate. All proposed TDC Rates shall be filed with the Commission no later than 30 business days before the effective date of the proposed charges. The TDC Rates will be established immediately following case 19-EPDE-223-RTS but will be updated annually immediately following the filing and implementation of The Company's Transmission Formula Rate (TFR) filing.

$$\begin{aligned} \text{TDC}_{\text{Filing}} &= \text{ATRR}_{\text{Filing}} + \text{SPP} + \text{MISO} + \text{Other} + \text{TU}_{n-1} \\ \text{TDC}_{\text{Actual}} &= \text{ATRR}_{\text{Actual}} + \text{SPP} + \text{MISO} + \text{Other} + \text{TU}_{n-1} \\ \text{TU}_n &= \text{TDC}_{\text{Actual}} - \text{TDC}_{\text{Rev}} \end{aligned}$$

Transmission Delivery Charge Calculation (continued): Where:

$$\begin{aligned} \text{TDC}_{\text{Year}} &= \text{The 12-month period beginning the month following the publication of Empire's TFR rate update in the SPP Revenue Requirements and Rates file (RRR) immediately following the implementation of The Company's TFR.} \\ \text{TDC}_{\text{Filing}} &= \text{The TDC-related costs authorized by the Commission to be included in the development of the TDC Rates to be charged to Kansas Retail sales.} \\ \text{TDC}_{\text{Actual}} &= \text{The TDC-related costs, as allocated to Kansas Retail sales, authorized to be recovered during the TDC year including the True-Up calculated for the prior TDC Year.} \end{aligned}$$

Issued July 30 2019
 Month Day Year
 Effective August 1 2019
 Month Day Year
 By /s/ Sheri Richard, Director, Rates and Regulatory Affairs
 Signature of Officer Title

THE STATE CORPORATION COMMISSION OF KANSAS

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TRANSMISSION DELIVERY CHARGE
RIDER TDCSheet 3 of 6 Sheets

TDC_{Rev}	=	Actual TDC Revenues for the Kansas Retail sales received during the TDC Year. These TDC revenues will be based in the TDC Rates in effect throughout the TDC Year. Such TDC Rates may be changed one or more times during the TDC Year, with approval by the Commission. The TDC Rates in effect at any point during the TDC Year will be applied to Kansas Retail KWh sales or KW billing demands, as applicable, during the effective period of each such approved TDC Rate.
TU_n	=	True-Up calculation to reflect the difference between the actual TDC-related costs authorized to be recovered during the TDC Year and the actual TDC Revenues for Kansas Retail sales during the TDC Year. This True-Up will be applied to the TDC Rate for the following TDC Year.
TU_{n-1}	=	True-Up amount to reflect the difference between the actual TDC related costs authorized to be recovered during the prior TDC Year and the actual TDC Revenues for the Kansas Retail sales during the prior TDC Year. The difference for the prior TDC Year shall be included as a component of the TDC Rate for the current TDC Year. The TU_{n-1} component in the initial TDC Rate calculation for the initial TDC Year shall be equal to zero (\$0). The True-Up component included in the TDC Rate calculations for subsequent TDC Years may be positive or negative.

Transmission Delivery Charge Calculation (continued):

And:

$ATRR_{Filing}$	=	The amount allocated to Kansas Retail sales for the Zonal and Regional Schedule 9 and Schedule 11 Network Service Annual Transmission Revenue Requirement (ATRR) applicable to the Empire zone (based on the Southwest Power Pool Inc. (SPP) RRR currently effective at the time of the filing of the TDC Rate). The allocation to Kansas retail sales shall first reflect the Company's Native System portion of the Empire Zone Load Ratio Share (LRS). The Company's Native System includes Kansas Retail sales, Missouri Retail sales, Oklahoma Retail sales, Arkansas Retail sales, and any full-requirements wholesale sales. For the Schedule 9 amounts, the allocation of the Native System portion of the LRS to Kansas Retail sales shall be based on a projected 12-month Coincident Peak (12-CP) Demand allocator for the TDC year. For the Schedule 11 amounts, the allocation of the Native System portion of the LRS to Kansas Retail sales shall be based on a projected 12-CP Demand allocator for the TDC year.
$ATRR_{Actual}$	=	The amount allocated to Kansas Retail customers for the Zonal and Regional Schedule 9 and Schedule 11 Network Service ATRR applicable to the Empire zone (based on the SPP RRR files effective throughout the TDC Year).

Issued July 30 2019
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TRANSMISSION DELIVERY CHARGE
RIDER TDCSheet 4 of 6 Sheets

SPP =

The allocation to Kansas retail sales shall first reflect the Company's Native System portion of the Empire LRS.

For the Schedule 9 amounts, the allocation of the Native System portion of the LRS to Kansas Retail sales shall be based on the actual 12-CP Demand allocator for the TDC year.

For the Schedule 11 amounts, the allocation of the Native System portion of the LRS to Kansas Retail sales shall be based on the actual 12-CP Demand allocator for the TDC year.

Amount allocated to Kansas Retail sales for actual amounts incurred during the prior TDC_{Year}. Charges include:

- Schedule 1A – Tariff Administration Service
- Schedule 1 – Scheduling, System Control & Dispatch Service
- Schedule 9 - Network Integration Transmission Service (Excluding charges related to Empire owned facilities)
- Schedule 10 – Wholesale Service
- Schedule 11 – Base Plan Funding (Excluding charges related to Empire owned facilities)
- Schedule 12 – FERC Assessment Charge
- Other transmission charges from SPP that are specifically identifiable as assignable to Empire's Native System Load

MISO =

Amount allocated to Kansas Retail sales for the actual amounts incurred during the prior TDC_{Year}. Charges include:

- Schedule 1 – Scheduling, System Control and Dispatch Service
- Schedule 2 – Reactive Supply and Voltage Control
- Schedule 7 – Long-Term Firm and Short-Term Firm Point-To-Point
- Schedule 10 - FERC Annual Charges Recovery
- Schedule 11 – Wholesale Distribution Service
- Schedule 26 – Network Upgrade Charge From Transmission Expansion Plan
- Schedule 45 – Cost Recovery of NERC Recommendation or Essential Action
- Other transmission charges from SPP that are specifically identifiable as assignable to Empire's Native System Load

Issued July 30 2019

Month Day Year

Effective August 1 2019

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Title

Index No. 4

THE EMPIRE DISTRICT ELECTRIC COMPANY

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SCHEDULE **TDC**

Replacing Schedule _____ Sheet 15

ALL TERRITORY

(Territory to which schedule is applicable)

which was filed

TRANSMISSION DELIVERY CHARGE
RIDER TDC

Sheet 5 of 6 Sheets

OTHER	=	Amount allocated to Kansas Retail sales for non-SPP and non-MISO transmission charges that are identifiable as costs incurred for the purpose of serving Empire's Native System Load:
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Calculation of TDC Rates:

The Company shall calculate a separate TDC Rate for each applicable Kansas Retail Customer Class as described below:

$$TDC_{KW-Rate(Class)} = TDC_{Filing} \times DA_{Class} / KW_{Class}$$

or

$$TDC_{KWh-Rate(Class)} = TDC_{Filing} \times DA_{Class} / KWh_{Class}$$

Where:

$TDC_{KW-Rate(Class)}$ = The TDC Rate applicable to General Power Service and Transmission Power Service and any other rate classes with a billing demand component.

TDC _{KWh-Rate(Class)}	=	The TDC Rate applicable to all Residential Services, Commercial Service, Small Heating Service, Total Electric Building Service, Lighting rate classes, and any remaining rate classes with only a KWh consumption component.
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And:

TDC_{Filing} = Described in Sheet 3 under Transmission Delivery Charge Calculation

DA_{Class} = The demand allocator for the applicable Kansas Retail customer class. This demand allocator shall be based on the 12-CP allocator utilized by the Company for its Class Cost of Service Study in its most recent Kansas retail rate case.

KW_{Class} = Class normalized Billing Demands (KW) utilized by the Company for its Rate Design Study in its most recent Kansas retail rate case.

KWh_{Class} = Class normalized Energy (KWh) utilized by the Company for its Rate Design Study in its most recent Kansas retail rate case.

The class demand allocators (DA_{Class}), class normalized Billing Demands (KW_{Class}), and class normalized Energy (KWh_{Class}) shall remain unchanged, until the next general rate class in which class demand allocators and class normalized Billing Demands and Energy are reset or, at a minimum, once every five years, to limit cost shifting among retail classes.

Method of Billing

The TDC-related revenue requirements shall be collected by applying the TDC Rate, developed for each rate schedule permitting such cost recovery, to each applicable customer's bill. The TDC Rate shall be implemented using the applicable dollars per kilowatt-hour (KWh) charge or dollars per kilowatt (KW) charge.

Issued July 30 2019

Month Day Year

Effective August 1, 2019

Month Day Year

By /s/ Sheri Richard, Director, Rates and Regulatory Affairs

Signature of Officer

Title

THE STATE CORPORATION COMMISSION OF KANSAS

Index No. 4THE EMPIRE DISTRICT ELECTRIC COMPANYSCHEDULE TDC

(Name of Issuing Utility)

Replacing Schedule TDC _____ Sheet 15ALL TERRITORY

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which was filed August 1, 2020TRANSMISSION DELIVERY CHARGE
RIDER TDCSheet 6 of 6 Sheets**TDC Rates Effective**

The TDC Rates in the following table shall be applied to a customer's bill of each rate schedule as indicated. The amount determined by applying the TDC Rate shall become part of the total bill for electric service furnished and will be itemized separately on the customer's bill.

<u>Rate Schedule</u>	<u>\$ per KWh</u>	<u>\$ per KW</u>
Residential Service - RG	0.01748	
Residential Service - RGW	0.01756	
Residential Service - RH	0.01710	
Commercial Service - CB	0.01409	
Small Heating - SH	0.01603	
Total Electric Building - TEB	0.01357	
Lighting Service - SPL	0.00322	
Lighting Service - PL	0.00260	
Lighting Service - LS	0.00090	
General Power Service - GP		3.18538
Transmission Service - PT		4.34993

Definitions and Conditions

The Company for the purposes of this rate schedule or rider is defined as The Empire District Electric Company.

Issued June 22 2021
Month Day Year
Effective August 1 2021
Month Day Year
By /s/ Sheri Richard, Director, Rates and Regulatory Affairs
Signature of Officer Title

THE STATE CORPORATION COMMISSION OF KANSASIndex No. 4THE EMPIRE DISTRICT ELECTRIC COMPANY**SCHEDULE** TDC

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- Schedule 1A – Tariff Administration
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- Schedule 11 – Base Plan Charge
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- Schedule 1 – Scheduling, System Control and Dispatch Service
- Schedule 2 – Reactive Supply and Voltage Control
- Schedule 7 – Long-Term Firm and Short-Term Firm Point-To-Point
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- Schedule 11 – Wholesale Distribution Service
- Schedule 26 – Network Upgrade Charge From Transmission Expansion Plan
- Schedule 33 – Blackstart Service
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Other

- Other transmission-related charges recorded in FERC Account 565 (Transmission of Electricity by Others), fees charged to the Company by the North American Electric Reliability Council (NERC), and other transmission revenue requirements not otherwise reflected in and recoverable through base rates or other Commission authorized rider mechanisms shall be included.

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THE STATE CORPORATION COMMISSION OF KANSAS

Index No. 4THE EMPIRE DISTRICT ELECTRIC COMPANY**SCHEDULE** TDC

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TRANSMISSION DELIVERY CHARGE
RIDER TDCSheet 2 of 6 Sheets

The costs to be recovered under Schedule 9 (Network Integration Transmission Service) shall exclude the revenue requirement for all Company-owned transmission facilities classified by SPP as Base Plan Upgrades. Company shall provide periodic reports to the Commission of its collections, including a calculation of the total collected under this rate schedule.

Method of Billing

The ATRR shall be collected by applying a TDC Unit Charge, developed for each rate schedule permitting such cost recovery, to each applicable customer's bill. The TDC Unit Charge shall be implemented using one or more of the following billing methods:

1. A dollar per kilowatt (KW) charge determined by dividing a portion of the cost of transmission service allocated to a rate schedule by the annual applicable KW sales for that rate schedule; and/or
2. A dollar per kilowatt hour (KWh) charge determined by dividing a portion of the cost of transmission service allocated to a rate schedule by the annual applicable KWh sales for that rate schedule.

The TDC Unit Charges included on the following sheets are designed to recover transmission-related charges incurred for the delivery of generation or as a result of serving native load from Kansas retail customers.

Transmission Delivery Charge Calculation:

The Company shall file to update its TDC Rates annually. The Company may file for a change in the TDR Rates more frequently than once per year, but only if the Company receives concurrence from the Commission Staff that such filing is appropriate. All proposed TDC Rates shall be filed with the Commission no later than 30 business days before the effective date of the proposed charges. The TDC Rates will be established immediately following case 19-EPDE-223-RTS but will be updated annually immediately following the filing and implementation of The Company's Transmission Formula Rate (TFR) filing.

$$TDC_{\text{Filing}} = ATRR_{\text{Filing}} + SPP + MISO + \text{Other} + TU_{n-1}$$

$$TDC_{\text{Actual}} = ATRR_{\text{Actual}} + SPP + MISO + \text{Other} + TU_{n-1}$$

$$TU_n = TDC_{\text{Actual}} - TDC_{\text{Rev}}$$

Transmission Delivery Charge Calculation (continued): Where:

TDC_{Year}	=	The 12-month period beginning the month following the publication of Empire's TFR rate update in the SPP Revenue Requirements and Rates file (RRR) immediately following the implementation of The Company's TFR.
TDC_{Filing}	=	The TDC-related costs authorized by the Commission to be included in the development of the TDC Rates to be charged to Kansas Retail sales.
TDC_{Actual}	=	The TDC-related costs, as allocated to Kansas Retail sales, authorized to be recovered during the TDC year including the True-Up calculated for the prior TDC Year.

Issued July 30 2019
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 Effective August 1 2019
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 By /s/ Sheri Richard, Director, Rates and Regulatory Affairs
 Signature of Officer Title

Index No. 4

THE EMPIRE DISTRICT ELECTRIC COMPANY

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RIDER TDC

Sheet 3 of 6 Sheets

TDC_{Rev}	=	Actual TDC Revenues for the Kansas Retail sales received during the TDC Year. These TDC revenues will be based in the TDC Rates in effect throughout the TDC Year. Such TDC Rates may be changed one or more times during the TDC Year, with approval by the Commission. The TDC Rates in effect at any point during the TDC Year will be applied to Kansas Retail KWh sales or KW billing demands, as applicable, during the effective period of each such approved TDC Rate.
TU_n	=	True-Up calculation to reflect the difference between the actual TDC-related costs authorized to be recovered during the TDC Year and the actual TDC Revenues for Kansas Retail sales during the TDC Year. This True-Up will be applied to the TDC Rate for the following TDC Year.
TU_{n-1}	=	True-Up amount to reflect the difference between the actual TDC related costs authorized to be recovered during the prior TDC Year and the actual TDC Revenues for the Kansas Retail sales during the prior TDC Year. The difference for the prior TDC Year shall be included as a component of the TDC Rate for the current TDC Year. The TU_{n-1} component in the initial TDC Rate calculation for the initial TDC Year shall be equal to zero (\$0). The True-Up component included in the TDC Rate calculations for subsequent TDC Years may be positive or negative.

Transmission Delivery Charge Calculation (continued):

And:

ATRR_{Filing} = The amount allocated to Kansas Retail sales for the Zonal and Regional Schedule 9 and Schedule 11 Network Service Annual Transmission Revenue Requirement (ATRR) applicable to the Empire zone (based on the Southwest Power Pool Inc. (SPP) RRR currently effective at the time of the filing of the TDC Rate).

The allocation to Kansas retail sales shall first reflect the Company's Native System portion of the Empire Zone Load Ratio Share (LRS). The Company's Native System includes Kansas Retail sales, Missouri Retail sales, Oklahoma Retail sales, Arkansas Retail sales, and any full-requirements wholesale sales.

For the Schedule 9 amounts, the allocation of the Native System portion of the LRS to Kansas Retail sales shall be based on a projected 12-month Coincident Peak (12-CP) Demand allocator for the TDC year. For the Schedule 11 amounts, the allocation of the Native System portion of the LRS to Kansas Retail sales shall be based on a projected 12-CP Demand allocator for the TDC year.

ATRR _{Actual}	=	The amount allocated to Kansas Retail customers for the Zonal and Regional Schedule 9 and Schedule 11 Network Service ATRR applicable to the Empire zone (based on the SPP RRR files effective throughout the TDC Year).
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TRANSMISSION DELIVERY CHARGE
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SPP =

The allocation to Kansas retail sales shall first reflect the Company's Native System portion of the Empire LRS.

For the Schedule 9 amounts, the allocation of the Native System portion of the LRS to Kansas Retail sales shall be based on the actual 12-CP Demand allocator for the TDC year.

For the Schedule 11 amounts, the allocation of the Native System portion of the LRS to Kansas Retail sales shall be based on the actual 12-CP Demand allocator for the TDC year.

Amount allocated to Kansas Retail sales for actual amounts incurred during the prior TDC_{Year}. Charges include:

- Schedule 1A – Tariff Administration Service
- Schedule 1 – Scheduling, System Control & Dispatch Service
- Schedule 9 - Network Integration Transmission Service (Excluding charges related to Empire owned facilities)
- Schedule 10 – Wholesale Service
- Schedule 11 – Base Plan Funding (Excluding charges related to Empire owned facilities)
- Schedule 12 – FERC Assessment Charge
- Other transmission charges from SPP that are specifically identifiable as assignable to Empire's Native System Load

MISO =

Amount allocated to Kansas Retail sales for the actual amounts incurred during the prior TDC_{Year}. Charges include:

- Schedule 1 – Scheduling, System Control and Dispatch Service
- Schedule 2 – Reactive Supply and Voltage Control
- Schedule 7 – Long-Term Firm and Short-Term Firm Point-To-Point
- Schedule 10 - FERC Annual Charges Recovery
- Schedule 11 – Wholesale Distribution Service
- Schedule 26 – Network Upgrade Charge From Transmission Expansion Plan
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- Other transmission charges from SPP that are specifically identifiable as assignable to Empire's Native System Load

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TRANSMISSION DELIVERY CHARGE
RIDER TDCSheet 5 of 6 Sheets

OTHER = Amount allocated to Kansas Retail sales for non-SPP and non-MISO transmission charges that are identifiable as costs incurred for the purpose of serving Empire's Native System Load:

Calculation of TDC Rates:

The Company shall calculate a separate TDC Rate for each applicable Kansas Retail Customer Class as described below:

$$TDC_{KW-Rate(Class)} = TDC_{Filing} \times DA_{Class} / KW_{Class}$$

or

$$TDC_{KWh-Rate(Class)} = TDC_{Filing} \times DA_{Class} / KWh_{Class}$$

Where:

$TDC_{KW-Rate(Class)}$ = The TDC Rate applicable to General Power Service and Transmission Power Service and any other rate classes with a billing demand component.

$TDC_{KWh-Rate(Class)}$ = The TDC Rate applicable to all Residential Services, Commercial Service, Small Heating Service, Total Electric Building Service, Lighting rate classes, and any remaining rate classes with only a KWh consumption component.

And:

TDC_{Filing} = Described in Sheet 3 under Transmission Delivery Charge Calculation

DA_{Class} = The demand allocator for the applicable Kansas Retail customer class. This demand allocator shall be based on the 12-CP allocator utilized by the Company for its Class Cost of Service Study in its most recent Kansas retail rate case.

KW_{Class} = Class normalized Billing Demands (KW) utilized by the Company for its Rate Design Study in its most recent Kansas retail rate case.

KWh_{Class} = Class normalized Energy (KWh) utilized by the Company for its Rate Design Study in its most recent Kansas retail rate case.

The class demand allocators (DA_{Class}), class normalized Billing Demands (KW_{Class}), and class normalized Energy (KWh_{Class}) shall remain unchanged, until the next general rate class in which class demand allocators and class normalized Billing Demands and Energy are reset or, at a minimum, once every five years, to limit cost shifting among retail classes.

Method of Billing

The TDC-related revenue requirements shall be collected by applying the TDC Rate, developed for each rate schedule permitting such cost recovery, to each applicable customer's bill. The TDC Rate shall be implemented using the applicable dollars per kilowatt-hour (KWh) charge or dollars per kilowatt (KW) charge.

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RIDER TDCSheet 6 of 6 Sheets**TDC Rates Effective**

The TDC Rates in the following table shall be applied to a customer's bill of each rate schedule as indicated. The amount determined by applying the TDC Rate shall become part of the total bill for electric service furnished and will be itemized separately on the customer's bill.

<u>Rate Schedule</u>	<u>\$ per KWh</u>	<u>\$ per KW</u>
Residential Service - RG	<u>0.016890.01748</u>	
Residential Service - RGW	<u>0.016960.01756</u>	
Residential Service - RH	<u>0.016530.01710</u>	
Commercial Service - CB	<u>0.013620.01409</u>	
Small Heating - SH	<u>0.015490.01603</u>	
Total Electric Building - TEB	<u>0.013110.01357</u>	
Lighting Service - SPL	<u>0.003110.00322</u>	
Lighting Service - PL	<u>0.002510.00260</u>	
Lighting Service - LS	<u>0.000870.00090</u>	
General Power Service - GP		<u>3.077903.18538</u>
Transmission Service - PT		<u>4.203144.34993</u>

Definitions and Conditions

The Company for the purposes of this rate schedule or rider is defined as The Empire District Electric Company.

Issued June 22 20202021
Month Day Year
Effective August 1 20202021
Month Day Year
By /s/ Sheri Richard, Director, Rates and Regulatory Affairs
Signature of Officer Title

Year Ended December 31, 2020

Line No.	Description	Reference	Balance
1	Balance per Order to be Recovered - 2020	Order 20-EPDE-526-TAR	\$ 3,103,665
2	Less Actual TDC revenue collected - 2021	May 2021 TME Rate Revenue Summary Report	(2,877,614)
3	Expected TDC Revenue June-July-2021	WN Billing Determinants	(501,032)
4	True Up of Expected June-July TDC Revenues	WN Billing Determinants	(15,908)
5	(Over) \ Under Collected - 2020		<u>\$ (290,889)</u>
6	Annual Total TDC Revenue Requirement:	WP-3 TDC Revenue Requirement	\$ 3,502,941
7	True-Up of Prior TDC Rider recoveries	Line 5	(290,889)
8	Balance to be recovered through the TDC Rider	Line 6 + Line 7	<u><u>\$ 3,212,052</u></u>

Year Ended December 31, 2020

Line No.	Rate Schedule	Allocation	Billing Deteminants	\$ per KWh	\$ per KW	Proposed TDC Revenue
(a)	(b)	(c)	(d)	(e)	(f)	(g)
1	Residential Service -RG	33.53%	61,599,520	\$ 0.01748		1,076,905.75
2	Residential Service -RGW	5.74%	10,499,069	0.01756		184,322.31
3	Residential Service -RH	18.14%	34,061,661	0.01710		582,558.72
4	Commercial Service - CB	8.07%	18,403,836	0.01409		259,321.17
5	Small Heating - SH	1.38%	2,771,425	0.01603		44,427.49
6	Total Electric Building -TEB	3.98%	9,426,912	0.01357		127,878.29
7	Lighting Service - SPL	0.16%	1,554,951	0.00322		5,003.06
8	Lighting Service - PL	0.12%	1,462,318	0.00260		3,795.15
9	Lighting Service - LS	0.0043%	154,007	0.00090		138.70
10	General Power Service - GP	13.74%	138,581		\$ 3.18538	441,433.52
11	Tranmission Service - PT	15.14%	111,788		\$ 4.34993	486,268.32
12	Amount to be Recovered	100.00%				3,212,052
						3,212,052
						-

The Empire District Electric Company
A Liberty Utilities Company
Docket No. 21-EPDE-XXX-TAR
Revised TDC Rider Revenue Requirement

Year Ended December 31, 2020					
Line No.	Description	Reference	Kansas Ending Balance at December 31, 2018	Pro Forma Adjustments	Kansas Adjusted Ending Balance
	(a)	(b)	(c)	(d)	(e) = (c) + (d)
1	Rate Base	TDC Rate Base	\$ 16,128,448	\$ -	\$ 16,128,448
2	Revenues	TDC Operating Income	51,314	-	51,314
3	Expenses	TDC Operating Income	2,304,886	-	2,304,886
4	Net Operating (Loss) Before Taxes	Line 2 - Line 3	(2,253,573)	-	(2,253,573)
5	Income tax	TFR Calculation	247,892	-	247,892
6	Net Operating Income (Loss) After Taxes	Line 4 - Line 5	(2,501,464)	-	(2,501,464)
7	Current Rate of Return	(Line 6 / Line 1)	-15.51%		-15.51%
8	Rate of Return Requested	TDC Rate of Return	7.72%		7.72%
9	Required Net Operating Income	(Line 8 x Line 1)	1,245,368	-	1,245,368
10	Gross Revenue Requirement	(Line 9 - Line 6)	3,746,833	-	3,746,833
11	Revenue Requirement Collected by SPP under SPP OATT for Regional Upgrades	TDC Operating Income	243,891	-	243,891
12	Annual Total TDC Revenue Requirement:	Line 10 - Line 11	\$ 3,502,941	\$ -	\$ 3,502,941

The Empire District Electric Company
A Liberty Utilities Company
Docket No. 21-EPDE-XXX-TAR
Revised TDC Rate Base

Year Ended December 31, 2020					
Line No.	Description	Reference	Kansas Ending Balance	Pro Forma Adjustments	Kansas Adjusted Ending Balance
	(a)	(b)	(c)	(d)	(e) = (c) + (d)
1	Electric Plant in Service	TFR Calculation	\$ 24,666,216		\$ 24,666,216
2	Less: Accumulated Depreciation	TFR Calculation	<u>(5,710,207)</u>		<u>(5,710,207)</u>
3	Net Plant in Service	Line 1 + Line 2	18,956,009	-	18,956,009
4	Accumulated Deferred Income Taxes	TFR Calculation	(2,391,204)		(2,391,204)
5	Regulatory Assets and Liabilities	TFR Calculation	(735,022)		(735,022)
6	Prepaid Expenses	TFR Calculation	73,621		73,621
7	Material & Supplies	TFR Calculation	203,807		203,807
8	Allowance for Cash Working Capital	TFR Calculation	<u>21,237</u>		<u>21,237</u>
9	Total Rate Base	Sum Line 3 through Line 8	<u><u>\$ 16,128,448</u></u>	<u><u>\$ -</u></u>	<u><u>16,128,448</u></u>

The Empire District Electric Company
A Liberty Utilities Company
Docket No. 21-EPDE-XXX-TAR
Revised TDC Operating Income

Year Ended December 31, 2020					
Line No.	Description	Reference	Kansas Ending Balance	Pro Forma Adjustments	Kansas Adjusted Ending Balance
	(a)	(b)	(c)	(d)	(e) = (c) + (d)
1	Revenue Credits	TDC Rev Credits & Other	\$ 51,314	\$ -	\$ 51,314
2	Electric Utility Operating Expenses:				
3	Transmission	Transmission Expense Details	1,288,196	-	1,288,196
4	Other Expenses	Other Expenses	15,442	-	15,442
5	Administrative & General Expenses	Other Expenses	190,517	-	190,517
6	Depreciation & Amortization Expense	Other Expenses	534,716	-	534,716
7	Taxes Other than Income Taxes	Other Expenses	240,060	-	240,060
8	Adjustments	TDC Rev Credits & Other	35,955	-	35,955
9	Total Electric Utility Operating Expense		2,304,886	-	2,304,886
10	Total Rev. Rqmt. Collected by SPP under SPP OATT for Regional Upgrades	TFR Calculation	\$ 243,891	\$ -	\$ 243,891

The Empire District Electric Company
A Liberty Utilities Company
Docket No. 21-EPDE-XXX-TAR
Revised TDC Rate of Return

Year Ended December 31, 2020

Line No.	Description	Reference	Percentage	Cost Rate	Rate of Return
	(a)	(b)	(c)	(d)	(e) = (c) *(d)
1	Long Term Debt	TFR Calculation	44.97%	4.93%	2.22%
2	Common Equity	TFR Calculation	55.03%	10.00%	5.50%
3	Total		<u>100.00%</u>		<u>7.72%</u>

The Empire District Electric Company
A Liberty Utilities Company
Docket No. 21-EPDE-XXX-TAR
Revised TDC Revenue Credits and Other

Year Ended December 31, 2020								
Line No.	GL Account	Description	Reference	Total Company Ending Balance	Transmission / Distribution Revenue Allocator Factor	Amount Allocated to TFR/TDC	Kansas Retail Allocator	Kansas Retail Adjusted Balance
	(a)	(b)	(c)	(d)	(e)	(f) = (d) * (e)	(g)	(h) = (f) * (g)
1	454010	Rent from Elec Property-Ark	4ST12-20 WP Revenue	\$ 28,218	31.69%	\$ 8,942	5.17%	\$ 462
2	454020	Rent from Elec Property-Ks	4ST12-20 WP Revenue	33,851	31.69%	10,727	5.17%	555
3	454030	Rent from Elec Property-Mo	4ST12-20 WP Revenue	1,020,811	31.69%	323,479	5.17%	16,725
4	454040	Rent from Elec Property-Okla	4ST12-20 WP Revenue	23,568	31.69%	7,468	5.17%	386
5	457137	Ot El RvOffSys LTFSTF PTP Trns	4ST12-20 WP Revenue	553,955	100%	553,955	5.17%	28,641
6	457138	Ot El RvOffSys NnFrm PTP Trns	4ST12-20 WP Revenue	87,534	100%	87,534	5.17%	4,526
7	457151	Oth El Rev-Off-Sys Transm	4ST12-20 WP Revenue	376	100%	376	5.17%	19
8		Other Revenues Associated with Loads Outside of Empire's Zone		-	100%	-	5.17%	-
9		Refunds and Surcharges	TFR Calculation	695,417	100.00%	695,417	5.17%	35,955
10		Total		\$ 2,443,731		\$ 1,687,898		\$ 87,269

Year Ended December 31, 2020														
Line No.	FERC	GL Account	Description	Total Company				Kansas						
				Reference	Ending Balance	Excluded From Schedule 11 TFR Formula	Schedule 11 Expenses Recovered Through FERC TFR Formula	Kansas Retail Allocator	Kansas Allocation	Reclass	Reclassified Balance	Additional Schedule Expenses to Be Recovered	Pro Forma Ending Balance	
(a)	(b)	(c)	(d)	(e)	(f)	(g) = (e) + (f)	(h)	(i) = (g) x (h)	(j)	(k) = (i) + (j)	(l)	(m) = (k) + (l)		
TRANSMISSION EXPENSES														
1	560	560011	Conv & Seminar-Transm Op	TB 12-20 *	9,339	-	\$ 9,339	5.17%	(1)	\$ 483	\$ -	\$ 483	-	\$ 483
2	560	560025	Safety Expenses-Line Eng		-	-	-	5.17%	(1)	-	-	-	-	-
3	560	560046	Computer Software-Engineer		71,798	-	71,798	5.17%	(1)	3,712	-	3,712	-	3,712
4	560	560449	Transm Operation Super & Engr		-	-	-	5.17%	(1)	-	-	-	-	-
5	560	560628	T & D Eng-Oper Supervision		23,436	-	23,436	5.17%	(1)	1,212	-	1,212	-	1,212
6	560	560629	Transmission System Planning		202,428	-	202,428	5.17%	(1)	10,466	-	10,466	-	10,466
7	561	561012	Load Dispatching Training		238	-	238	5.17%	(1)	12	-	12	-	12
8	561	561404	Transm System Operations		571,754	(571,754)	-	5.17%	(1)	-	-	29,561	-	29,561
9	561	561450	Transm Oper-Load Dispatching		2,131	(2,131)	-	5.17%	(1)	-	-	110	-	110
10	561	561505	Power Line Carrier Expenses		29,056	-	29,056	5.17%	(1)	1,502	-	1,502	-	1,502
11	562	562010	Transm Substation Operations		122,304	-	122,304	5.17%	(1)	6,323	-	6,323	-	6,323
12	562	562111	Exp of Substation & Switchyard		2,462	-	2,462	5.17%	(1)	127	-	127	-	127
13	562	562121	Substation Expenses		3,608	-	3,608	5.17%	(1)	187	-	187	-	187
14	562	562134	Mtce Of Substation Switchyard		436,038	-	436,038	5.17%	(1)	22,544	-	22,544	-	22,544
15	562	562466	Relay Install - Power Plants		40	-	40	5.17%	(1)	2	-	2	-	2
15	563	563011	Overhead Trans Line Oper-161Kv		10,198	-	10,198	5.17%	(1)	527	-	527	-	527
16	563	563012	Overhead Trans Line Oper-69 Kv		21,045	-	21,045	5.17%	(1)	1,088	-	1,088	-	1,088
17	563	563014	Overhead Trans Ln Oper-34.5 Kv		1,159	-	1,159	5.17%	(1)	60	-	60	-	60
18	563	563015	Overhead Trans Line Oper-Other		58	-	58	5.17%	(1)	3	-	3	-	3
19	565	565414	SPP Fixed Chg - Native Load		13,343,506	(13,343,506)	-	5.47%	(2)	-	-	729,791	-	729,791
20	565	565415	SPP Var Chg - Native Load		407,289	(407,289)	-	5.17%	(1)	-	-	21,058	-	21,058
21	565	565416	Non SPP Fixed Chg -Native Load		4,636,558	(4,636,558)	-	5.17%	(1)	-	-	239,723	-	239,723
22	565	565420	OK SPPTC Adjustment		32,161	-	32,161	0.00%	(3)	-	-	-	-	-
23	566	566450	RTO/ISO Development		11,585	-	11,585	5.17%	(1)	599	-	599	-	599
24	566	566458	Misc Transmission Expenses		15,015	-	15,015	5.17%	(1)	776	-	776	-	776
25	566	566459	NERC Compliance/CIPS (706)		330	-	330	5.17%	(1)	17	-	17	-	17
26	566	566462	NERC Compliance/EOP (693)		1,322	-	1,322	5.17%	(1)	68	-	68	-	68
27	567	567007	Rents - Transmission		175	-	175	5.17%	(1)	9	-	9	-	9
28	568	568631	T & D Eng-Maint Supervision		60,143	-	60,143	5.17%	(1)	3,110	-	3,110	-	3,110
29	569	569037	Trans Substa Structure Maint		441	-	441	5.17%	(1)	23	-	23	-	23
30	569	569203	General Maint-System Ops		2,216	-	2,216	5.17%	(1)	115	-	115	-	115
31	570	570040	Trans Substa Equip Maintenance		387,694	-	387,694	5.17%	(1)	20,045	-	20,045	-	20,045
32	570	570043	Trans Sub Breaker Routine Mtce		14,660	-	14,660	5.17%	(1)	758	-	758	-	758
33	570	570044	TransSub Trnsfrmr Routine Mtce		18,162	-	18,162	5.17%	(1)	939	-	939	-	939
34	570	570060	Trans Substation Inspections		79,349	-	79,349	5.17%	(1)	4,103	-	4,103	-	4,103
35	570	570177	Substation Maintenance - Plant		2,593	-	2,593	5.17%	(1)	134	-	134	-	134
36	570	570472	Transmission-Relays & Misc Eq		385,572	-	385,572	5.17%	(1)	19,935	-	19,935	-	19,935
37	570	570475	Generation - Relays & Misc Eq		19,801	-	19,801	5.17%	(1)	1,024	-	1,024	-	1,024
38	570	570511	Protection Relaying Channel Eq		873	-	873	5.17%	(1)	45	-	45	-	45
39	570	570517	Scada		325,346	-	325,346	5.17%	(1)	16,821	-	16,821	-	16,821
40	571	571001	OH Trans Tree Trimming Superv		185,788	-	185,788	5.17%	(1)	9,606	-	9,606	-	9,606
41	571	571041	Oh Trans Line Maint-161Kv		4,405	-	4,405	5.17%	(1)	228	-	228	-	228
42	571	571042	Overhead Trans Line Maint-69Kv		4,698	-	4,698	5.17%	(1)	243	-	243	-	243
43	571	571043	Oh Trans Line Maint-345 Kv		-	-	-	5.17%	(1)	-	-	-	-	-
44	571	571044	Oh Trans Line Maint-34.5Kv		425	-	425	5.17%	(1)	22	-	22	-	22
45	571	571045	Oh Trans Line Maint-Other		-	-	-	5.17%	(1)	-	-	-	-	-
46	571	571046	Oh Trans Line Tree Trim-345 Kv		1,773	-	1,773	5.17%	(1)	92	-	92	-	92
47	571	571047	Oh Trans Line Tree Trim-161Kv		129,159	-	129,159	5.17%	(1)	6,678	-	6,678	-	6,678
48	571	571048	Oh Trans Line Tree Trim-69 Kv		106,327	-	106,327	5.17%	(1)	5,497	-	5,497	-	5,497
49	571	571050	Oh Trans Ln Tree Trim-34.5 Kv		5,111	-	5,111	5.17%	(1)	264	-	264	-	264
50	571	571051	Oh Trans Line Tree Trim-Other		-	-	-	5.17%	(1)	-	-	-	-	-
50	571	571062	Trans OH reliab - labor&other		25,388	-	25,388	5.17%	(1)	1,313	-	1,313	-	1,313
51	571	571146	Chemical Tree Trim 345Kv		26,209	-	26,209	5.17%	(1)	1,355	-	1,355	-	1,355
52	571	571147	Chemical Tree Trim 161Kv		939,611	-	939,611	5.17%	(1)	48,580	-	48,580	-	48,580

Year Ended December 31, 2020

Line No.	FERC	GL Account	Description	Total Company				Kansas					
				Reference	Ending Balance	Excluded From Schedule 11 TFR Formula	Schedule 11 Expenses Recovered Through FERC TFR Formula	Kansas Retail Allocator	Kansas Allocation	Reclass	Reclassified Balance	Additional Schedule Expenses to Be Recovered	Pro Forma Ending Balance
(a)	(b)	(c)	(d)	(e)	(f)	(g) = (e) + (f)	(h)	(i) = (g) x (h)	(j)	(k) = (i) + (j)	(l)	(m) = (k) + (l)	
53	571	571148	Chemical Tree Trim 69Kv	TB 12-20 *	130,776	-	130,776	5.17%	(1)	6,761	-	6,761	
54	571	571150	Chemical Tree Trim 34.5Kv		485	-	485	5.17%	(1)	25	-	25	
55	571	571179	Mtce Of Oh Trans Ln Eqp		1,671	-	1,671	5.17%	(1)	86	-	86	
55	571	571247	Side Trimming 161Kv		15,497	-	15,497	5.17%	(1)	801	-	801	
56	571	571248	Side Trimming 69Kv		33,447	-	33,447	5.17%	(1)	1,729	-	1,729	
57	571	571347	Transm Tree Trimming 161Kv		10,602	-	10,602	5.17%	(1)	548	-	548	
58	571	571348	Trans Tree Trimming 69Kv		-	-	-	5.17%	(1)	-	-	-	
59	571	571447	Hydro-Ax Tree Trim 161Kv		178,857	-	178,857	5.17%	(1)	9,247	-	9,247	
60	571	571448	Hydro-Ax Tree Trim 69Kv		15,716	-	15,716	5.17%	(1)	813	-	813	
61	571	571450	Hydro-Ax Tree Trim 34.5Kv		4,458	-	4,458	5.17%	(1)	230	-	230	
62	571	571547	Tree Grinder-Tree Trim 161kv		162,077	-	162,077	5.17%	(1)	8,380	-	8,380	
63	571	571548	Tree Grinder-Tree Trim69kv		28,886	-	28,886	5.17%	(1)	1,493	-	1,493	
64	571	571550	Tree Grinder-Tree Trim 34.5kv		-	-	-	5.17%	(1)	-	-	-	
65	571	571646	Dozer-Tree Trim 345kv		-	-	-	5.17%	(1)	-	-	-	
66	571	571647	Dozer-Tree Trim 161kv		113,696	-	113,696	5.17%	(1)	5,878	-	5,878	
67	571	571648	Dozer-Tree Trim 69kv		110,509	-	110,509	5.17%	(1)	5,714	-	5,714	
68	571	571652	Trans 69Kv Pole Inspctn&Trmnt		93,747	-	93,747	5.17%	(1)	4,847	-	4,847	
69	571	571656	Trans 345Kv Pole Inspnt&Trmnt		-	-	-	5.17%	(1)	-	-	-	
70	571	571658	Trans 34.5Kv Pole Inspntn&Trmnt		6,155	-	6,155	5.17%	(1)	318	-	318	
71	571	571740	TGR Tree Trimming-Transmission		-	-	-	5.17%	(1)	-	-	-	
72	571	571910	Transm Maint 161KV Reliability		70,366	-	70,366	5.17%	(1)	3,638	-	3,638	
73	571	571911	Transm Maint 69KV Reliability		124,472	-	124,472	5.17%	(1)	6,436	-	6,436	
74	571	571912	Transm Maint 345KV Reliability		6,968	-	6,968	5.17%	(1)	360	-	360	
74	571	571913	Trans Maint 34.5KV Reliability		2,718	-	2,718	5.17%	(1)	141	-	141	
75	571	571920	Transm 69KV Pole Inspec Reliab		153,384	-	153,384	5.17%	(1)	7,930	-	7,930	
76	571	571921	Transm 161KV Pole Inspec Reliab		230,701	-	230,701	5.17%	(1)	11,928	-	11,928	
77	571	571998	Trans Reliab Reg Adj Amort		61,980	-	61,980	0.00%	(3)	-	-	-	
78			Total Transmission Expenses:		\$ 24,237,945	\$ (18,961,239)	\$ 5,276,706		\$ 267,953	\$ -	\$ 267,953	\$ 1,020,244	\$ 1,288,196

Footnotes:

- (1) Allocation WP-12-month average peak
(2) Allocation SPP Fixed Charge WP-12-month average peak
(3) Allocation Direct Assigned

Tickmark:

* = Traced and Agreed To 12/31/20 Trial Balance

The Empire District Electric Company
A Liberty Utilities Company
Docket No. 21-EPDE-XXX-TAR
Revised Other Expenses

Year Ended December 31, 2020						
Line No.	FERC	Description	Reference	Kansas		
				Ending Balance	Pro Forma Adjustments	Pro Forma Ending Balance
	(a)	(b)	(c)	(d)	(e)	(f) = (d) + (e)
1	Various	Allocated Administrative & General Expenses	TFR Calculation	190,517	\$ -	\$ 190,517
2	403	Allocated Depreciation & Amortization Expense	TFR Calculation	534,716	-	534,716
3	408	Taxes Other Than Income Taxes	TFR Calculation	240,060	-	240,060
4	557.4	Pool Operation	4ST 12-20 -WP - Expenses	15,442	\$ -	\$ 15,442

(For Rate Year Beginning July 1, 2021, Based on 2020 Data)

Allocators		Total Company	Kansas Allocation	Kansas Jurisdictional Amount
Wages & Salary Allocation Factor				
1	Transmission Wages Expense	p354.21.b [From Inputs, Pg. 2, Ln. 66]	1,924,116	
2	Total Wages Expense	p354.28.b [From Inputs, Pg. 2, Ln. 68]	41,973,397	
3	Less A&G Wages Expense	p354.27.b [From Inputs, Pg. 2, Ln. 67]	10,397,018	
4	Total Wages Less A&G Wages Expense	(Line 2 - Line 3)	31,576,379	
5	Wages & Salary Allocator	(Line 1 / Line 4)	6.0935%	
Plant Allocation Factors				
6	Electric Plant in Service	p207.104.g [From Inputs, Pg. 1, Ln. 32]	2,939,606,902	
7	Accumulated Depreciation (Total Electric Plant)	p219.29.c [As adjusted on ATT-11, Ln. 6, Col. E]	794,062,478	
8	Accumulated Intangible Amortization (Other Utility Plant)	p200.21.c [From Inputs, Pg. 1, Ln. 30]	31,476,288	
9	Total Accumulated Depreciation	(Line 7 + 8)	825,538,766	
10	Net Plant	(Line 6 - Line 9)	2,114,068,136	
11	Transmission Gross Plant (excluding Land Held for Future Use)	(Line 27 - Line 26)	477,077,527	
12	Gross Plant Allocator	(Line 11 / Line 6)	16.2293%	
13	Transmission Net Plant (excluding Land Held for Future Use)	(Line 35 - Line 26)	366,634,504	
14	Net Plant Allocator	(Line 13 / Line 10)	17.3426%	
T/D Pole Allocation Factor				
15	Gross Distribution Pole/Structure Investment (Acct 364)	p206.64.b [From Inputs, Pg. 2, Ln. 71]	226,564,821	
16	Gross Transmission Pole/Structure Investment (Accts 354 + 355)	p206.51.b + p206.52.b [From Inputs, Pg. 2, Lns. 69 & 70]	105,099,191	
17	Total Pole/Tower Gross Plant	(Line 15 + Line 16)	331,664,012	
19	T/D Revenue Allocation Factor (For Pole Attachment Revenue)	(Line 16 / Line 17)	31.6885%	
Plant Calculations				
Plant In Service				
20	Transmission Plant In Service	p207.58.g [From Inputs, Pg. 1, Ln. 33]	466,677,176	5.17%
21	General	p207.99.g [From Inputs, Pg. 1, Ln. 46]	117,709,409	5.17%
22	Intangible	p205.5.g [From Inputs, Pg. 1, Ln. 31]	52,969,188	5.17%
23	Total General and Intangible Plant	(Line 21 + Line 22)	170,678,597	
24	Wage & Salary Allocator	(Line 5)	6.0935%	
25	Total General and Intangible Functionalized to Transmission	(Line 23 * Line 24)	10,400,351	
26	Land Held for Future Use	(Note C) [From ATT-5, Ln. 26]	0	
27	Total Plant In Rate Base	(Line 20 + Line 25 + Line 26)	477,077,527	24,666,216
Accumulated Depreciation				
28	Transmission Accumulated Depreciation	(Note B) p219.25.c [From Inputs, Pg. 1, Ln. 47]	105,426,082	5.17%
29	General Plant Accumulated Depreciation	(Note B) p219.28.c [From Inputs, Pg. 1, Ln. 48]	50,855,981	5.17%
30	Accumulated Intangible Amortization (Other Utility Plant)	(Line 8)	31,476,288	5.17%
31	Total Accumulated Depreciation	(Line 29 + 30)	82,332,269	
32	Wage & Salary Allocator	(Line 5)	6.0935%	
33	Subtotal General and Intangible Accum. Depreciation Allocated to Transmission	(Line 31 * Line 32)	5,016,941	
34	Total Accumulated Depreciation	(Sum Lines 28 + 33)	110,443,023	5,710,207
35	Total Net Property, Plant & Equipment	(Line 27 - Line 34)	366,634,504	18,956,009
Adjustment To Rate Base				
Accumulated Deferred Income Taxes				
36	ADIT	[From ATT 1, Pg. 3, Ln. 26]	-46,249,072	5.17%
Regulatory Assets and Liabilities				
36a	Deficient Deferred Taxes Regulatory Asset (Account 182.3)	[From Inputs, Pg. 1, Ln. 23a ; see also ATT-14, Ln. 2]	0	5.17%
36b	Excess Deferred Taxes Regulatory Liability (Account 254)	[From Inputs, Pg. 1, Ln. 23b ; see also ATT-14, Ln. 1]	-14,216,311	5.17%
36c	Deficient/Excess Deferred Taxes Regulatory Assets and Liabilities Allocated to Transmission	(Line 36a + Line 36b)	-14,216,311	-735,022
Prepayments				
37	Prepayments	(Note A) [From ATT-5, Ln. 37]	1,423,937	5.17%
Materials and Supplies				
38	Undistributed Stores Expense	(Note A) p227.16.c [From Inputs, Pg. 1, Ln. 35]	(228,067)	5.17%
39	Wage & Salary Allocator	(Line 5)	6.0935%	
40	Total Undistributed Stores Expense Allocated to Transmission	(Line 38 * Line 39)	-13,897	
41	Transmission Materials & Supplies	p227.8.c [From Inputs, Pg. 1, Ln. 34]	3,955,799	5.17%
42	Total Materials & Supplies Allocated to Transmission	(Line 40 + Line 41)	3,941,902	203,807
Cash Working Capital				
43	Operation & Maintenance Expense	(Line 66)	8,929,160	5.13%
44	1/8th Rule	1/8	12.5%	
45	Total Cash Working Capital Allocated to Transmission	(Line 43 * Line 44)	1,116,145	57,309
46	Non-Escrowed Funds	[From ATT-4, Line 3, Col. C]	697,683	36,072
47	Total Adjustment to Rate Base	(Lines 36 + 36c + 37 + 42 + 45 - 46)	-54,681,083	-2,827,561
48	Rate Base	(Line 35 + Line 47)	311,953,421	16,128,448

Appendix A
Page 1 of 4
APPENDIX A, ATTACHMENT H-1
(For Rate Year Beginning July 1, 2021, Based on 2020 Data)

Operations & Maintenance Expense				Kansas Allocation	Kansas Jurisdictional Amount
Transmission O&M					
49	Transmission O&M	[From ATT-5, Ln. 49]	24,237,945	5.31%	1,288,196
50	Less Account 565	[From ATT-5, Ln. 50]	18,419,514	5.38%	990,572
51	Less Expenses Associated with Schedule 1 Rate	[From ATT-5, Ln. 51]	574,124	5.17%	29,671
52	Plus Charges billed to Transmission Owner and booked to Account 565	[From ATT-5, Ln. 52]	0	5.17%	-
53	Transmission O&M	(Lines 49 - 50 - 51 + 52)	5,244,307	5.17%	267,953
Allocated Administrative & General Expenses					
54	Total A&G	323.197b [From Inputs, Pg. 1, Ln. 55]	59,898,898	5.17%	3,096,937
55	Plus: Fixed PBOP expense	[From ATT-5, Ln. 55]	2,641,800	5.17%	136,588
56	Less: Actual PBOP expense	[From ATT-5, Ln. 56]	415,008	5.17%	21,457
57					
58	Less Regulatory Commission Exp Account 928	p323.189.b [From Inputs, Pg. 1, Ln. 53]	1,645,041	5.17%	85,053
59	Less General Advertising Exp Account 930.1	p323.191.b [From Inputs, Pg. 1, Ln. 54]	40,798	5.17%	2,109
60	Administrative & General Expenses	Sum (Lines 54 to 55) - Sum (Lines 56 to 59)	60,439,851		3,124,906
61	Wage & Salary Allocator	(Line 5)	6.0935%		6.0935%
62	Administrative & General Expenses Allocated to Transmission	(Line 60 * Line 61)	3,682,920	5.17%	190,417
Directly Assigned A&G					
63	Regulatory Commission Exp Account 928	[From ATT-5, Ln. 63]	0	5.17%	-
64	Safety/Peak Alert Advertising Expense (Acct 909)	[From ATT-5, Ln. 64]	1,933	5.17%	100
65	Subtotal - Accounts 909 and 928 - Transmission Related	(Line 63 + Line 64)	1,933	5.17%	100
66	Total Transmission O&M	(Lines 53 + 62 + 65)	8,929,160		458,470
Depreciation & Amortization Expense					
Depreciation Expense					
67	Transmission Depreciation Expense Including Amortization of Limited Term Plant	(Note B) p336.7.b&c&d [From Inputs, Pg. 1, Lns. 60, 61, & 62]	9,780,234	5.17%	505,665
68	General Depreciation Expense Including Amortization of Limited Term Plant	(Note B) p336.10.b&c&d [From Inputs, Pg. 1, Lns. 63, 64, & 65]	3,620,589	5.17%	187,194
69	Intangible Amortization	(Notes A & B) p336.1.b&c&d&e [From Inputs, Lns. 56, 57, 58, & 59]	5,600,801	5.17%	289,566
70	Total	(Line 68 + Line 69)	9,221,190		476,761
71	Wage & Salary Allocator	(Line 5)	6.0935%		6.0935%
72	General Depreciation & Intangible Amortization Allocated to Transmission	(Line 70 * Line 71)	561,896		29,052
73	Total Transmission Depreciation & Amortization	(Lines 67 + 72)	10,342,130		534,716
Taxes Other than Income Taxes					
74	Taxes Other than Income Taxes	[From ATT-2, Pg. 1, Ln. 14]	4,643,083	5.17%	240,060
75	Total Taxes Other than Income Taxes	(Line 74)	4,643,083		240,060
Return \ Capitalization Calculations					
Long Term Interest					
76	Long Term Interest & Hedging Costs	[From ATT-9, Pg. 2, Ln. 6]	38,704,566		38,704,566
Preferred Dividends					
77	Preferred Dividends	[From ATT-8, Pg. 1, Ln. 4]	0		
Common Stock					
78	Proprietary Capital	[From ATT-7, Pg. 1, Ln. 3, Col. A]	1,001,346,597		1,001,346,597
79	Less Accumulated Other Comprehensive Income Account 219	[From ATT-7, Pg. 1, Ln. 3, Col. F]	0		0
80	Less Preferred Stock	[From ATT-8, Pg. 1, Ln. 3, Col. F]	0		0
81	Less Account 216.1	[From ATT-7, Pg. 1, Ln. 3, Col. G]	40,635,166		40,635,166
82	Common Stock	(Line 78 - 79 - 80 - 81)	960,711,431		960,711,431
Capitalization					
83	Total Long Term Debt	[From ATT-6, Pg. 1, Ln. 1, Col A]	785,000,000		785,000,000
84	Preferred Stock	[From ATT-6, Pg. 1, Ln. 2, Col A]	0		0
85	Common Stock	[From ATT-6, Pg. 1, Ln. 3, Col A]	960,711,431		960,711,431
86	Total Capitalization	(Sum Lines 83 to 85)	1,745,711,431		1,745,711,431
87	Debt %	Total Long Term Debt (Line 83 / Line 86)	44.97%		44.97%
88	Preferred %	(Line 84 / Line 86)	0.00%		0.00%
89	Common %	(Line 85 / Line 86)	55.03%		55.03%
90	Debt Cost	Total Long Term Debt [From ATT-6, Pg. 1, Ln. 1, Col C]	4.93%		4.93%
91	Preferred Cost	[From ATT-6, Pg. 1, Ln. 2, Col C]	0.00%		0.00%
92	Common Cost	(Note H) Fixed	10.00%		10.00%
93	Weighted Cost of Debt	Total Long Term Debt (WCLTD) (Line 87 * Line 90)	2.22%		2.22%
94	Weighted Cost of Preferred	(Line 88 * Line 91)	0.00%		0.00%
95	Weighted Cost of Common	(Line 89 * Line 92)	5.50%		5.50%
96	Rate of Return on Rate Base (ROR)	(Sum Lines 93 to 95)	0.0772		0.0772
97	Investment Return = Rate Base * Rate of Return	(Line 48 * Line 96)	24,087,678		1,245,368

Appendix A
Page 2 of 4
APPENDIX A, ATTACHMENT H-1
(For Rate Year Beginning July 1, 2021, Based on 2020 Data)

Composite Income Taxes				Kansas Allocation	Kansas Jurisdictional Amount
Income Tax Rates					
98	FIT=Federal Income Tax Rate	(Note G)	[From Inputs, Pg. 3, Ln. 1]	21.00%	21.00%
99	SIT=State Income Tax Rate or Composite	(Note G)	[From Inputs, Pg. 3, Ln. 2; see also ATT-5, Ln. 99]	4.00%	4.00%
100	p	(% of fed inc tax deductible for state tax)	[From Inputs, Pg. 3, Ln. 3; see also ATT-5, Ln. 99]	50.00%	50.00%
101	T	$T = 1 - (((1 - SIT) * (1 - FIT)) / (1 - SIT * FIT * p)) =$		23.84%	23.84%
102	T / (1-T)	Tax Gross-Up		31.30%	31.30%
ITC Adjustment					
103	Amortized Investment Tax Credit - Transmission Related		[From ATT-5, Ln. 103]	47,520	2,457
Excess Deferred Taxes Amortization					
103a	Amortized Deficient Deferred Taxes (Account 410.1)		[From Inputs, Pg. 1, Ln. 23c]	0	-
103b	Amortized Excess Deferred Taxes (Account 411.1)		[From Inputs, Pg. 1, Ln. 23d]	385,320	19,922
103c	Total			385,320	19,922
103d	Tax Gross Up		Revenue Requirement Impact Worksheet	134.14%	134.14%
103e	Deficient/Excess Deferred Taxes Allocated to Transmission		(Line 103c * Line 103d)	516,849	26,723
104	ITC Adjust. Allocated to Trans. - Grossed Up	ITC Adjustment x 1 / (1-T)	(Line 103 * (1 / (1-Line 101)))	62,394	3,226
105	Income Tax Component =	(T/(1-T)) * Investment Return * (1-(WCLTD/ROR)) =	[Line 102 * Line 97 * (1- (Line 93 / Line 96))]	5,373,938	277,840
106	Total Income Taxes		(Line 105 - Line 104 - Line 103e)	4,794,694	247,892
Revenue Requirement					
Summary					
107	Net Property, Plant & Equipment		(Line 35)	366,634,504	18,956,009
108	Total Adjustment to Rate Base		(Line 47)	-54,681,083	(2,827,561)
109	Rate Base		(Line 48)	311,953,421	16,128,448
110	Total Transmission O&M		(Line 66)	8,929,160	458,470
111	Total Transmission Depreciation & Amortization		(Line 73)	10,342,130	534,716
112	Taxes Other than Income		(Line 75)	4,643,083	240,060
113	Investment Return		(Line 97)	24,087,678	1,245,368
114	Income Taxes		(Line 106)	4,794,694	247,892
115	Gross Revenue Requirement		(Sum Lines 110 to 114)	52,796,745	2,726,507
Adjustment to Remove Revenue Requirements Associated with Excluded Transmission Facilities					
116	Transmission Plant In Service		(Line 20)	466,677,176	24,128,490
117	Revenues from Direct Assigned Transmission Facilities	(Note I)	[From ATT-5, Ln. 117]	0	-
118	Included Transmission Facilities		(Line 116 - Line 117)	466,677,176	24,128,490
119	Inclusion Ratio		(Line 118 / Line 116)	100.00%	100%
120	Gross Revenue Requirement		(Line 115)	52,796,745	2,726,507
121	Adjusted Gross Revenue Requirement		(Line 119 * Line 120)	52,796,745	2,726,506.56
Revenue Credits & Adjustments					
122	Revenue Credits		[From ATT-3, Ln. 10]	1,431,944	74,035
122a	Refunds and Surcharges (Adjustments to Gross ATRR) (Entered negative)		[From ATT-11, Pg. 2, Ln. 6]	-695,417	(35,955)
122b	Total Revenue Credits and Adjustments		(Line 122 + Line 122a)	736,527	38,080
123	Annual Total Net Revenue Requirement		(Line 121 - Line 122b)	52,060,218	2,688,426
124	Rev. Rqmt. (w/o incentives) from SPP Regional Upgrades		[From ATT-12, Page 2, Ln. 41, ATRR w/o Incentives]	4,717,185	243,891
124a	Incentive Rev. Rqmt from SPP Regional Upgrades		[From ATT-12, Page 2, Ln. 41, Incentive ATRR]	0	0
124b	Refunds and Surcharges (Adjustments to SPP Regional Projects' ATRR)		[From ATT-11, Pg. 2, Ln. 12]	0	0
124c	TOTAL Rev Rqmt Collected by SPP under SPP OATT for Regional Upgrades		(Line 124 + Line 124a + Line 124b)	4,717,185	243,891
125	Annual Total Zonal Revenue Requirement (Attachment H)		(Line 123 - Line 124)	47,343,034	2,444,535
Network Zonal Service Rate					
126	Zonal Transmission Network 12 CP Average	(Note K)	[From ATT-5, Ln. 126]	840,000	
127	Rate (\$/MW-Year)		(Line 125 / 126)	56,360.75	
128	Network Service Rate (\$/MW/Year)		(Line 127)	\$ 56,360.75	
Schedule 1 Rate Calculations					
129	Account 561 Expenses Associated with Schedule 1 Rate		(Line 51)	574,124	
130	Zonal Transmission Network 12 CP Average	(Note K)	(Line 126)	840,000	
131	Rate (\$/MW-Year)		(Line 129 / Line 130)	\$ 683.48	
132	Schedule 1 Annual Rate (\$/MW/Year)		(Line 131)	\$ 683.48	
133	Schedule 1 Rate (\$/MW/Month)		(Line 132 / 12 months)	\$ 56.957	
134	Schedule 1 Rate (\$/MW/Week)		(Line 132 / 52 weeks)	\$ 13.144	
135	Schedule 1 Rate (\$/MW/Day)		(Line 132 / 365 days)	\$ 1.873	
136	Schedule 1 Rate (\$/MW/Hour)		(Line 132 / 8760 hours)	\$ 0.078	
137	Schedule 7 Annual Firm Point-to-Point Rate (\$/MW/Yr) = Annual Network Service Rate (\$/MW/Yr)		(Line 128)	\$ 56,360.75	
138	Schedule 7 Rate (\$/MW/Month)		(Line 137 / 12 months)	\$ 4,696.730	
139	Schedule 7 Rate (\$/MW/Week)		(Line 137 / 52 weeks)	\$ 1,083.861	
140	Schedule 7 Rate (\$/MW/Day, On-Peak)		(Line 139 / 5 days)	\$ 216.772	
141	Schedule 7 Rate (\$/MW/Day, Off-Peak)		(Line 139 / 7 days)	\$ 154.837	
142	Schedule 7 Rate (\$/MW/Hour, On-Peak)		(Line 140 / 16 hours)	\$ 13.548	
143	Schedule 7 Rate (\$/MW/Hour, Off-Peak)		(Line 141 / 24 hours)	\$ 6.452	
144	Schedule 8 Non-Firm Annual Point-To-Point Rate (\$/MW/Yr)=Annual Network Service Rate (\$/MW/Yr)		(Line 128)	\$ 56,360.75	
145	Schedule 8 Rate (\$/MW/Month)		(Line 144 / 12 months)	\$ 4,696.730	
146	Schedule 8 Rate (\$/MW/Week)		(Line 144 / 52 weeks)	\$ 1,083.861	
147	Schedule 8 Rate (\$/MW/Day, On-Peak)		(Line 146 / 5 days)	\$ 216.772	
148	Schedule 8 Rate (\$/MW/Day, Off-Peak)		(Line 146 / 7 days)	\$ 154.837	
149	Schedule 8 Rate (\$/MW/Hour, On-Peak)		(Line 147 / 16 hours)	\$ 13.548	
150	Schedule 8 Rate (\$/MW/Hour, Off-Peak)		(Line 148 / 24 hours)	\$ 6.452	

Appendix A
Page 3 of 4
APPENDIX A, ATTACHMENT H-1
(For Rate Year Beginning July 1, 2021, Based on 2020 Data)

Notes:

- A Electric portion only.
- B Depreciation rates are displayed in ATT 10 and will not change absent a Federal Power Act Section 205 or 206 filing. Amortization periods are displayed in ATT 10A and will not change absent a Federal Power Act Section 205 or 206 filing.
- C Includes Transmission portion only.
- D Includes all Regulatory Commission Expenses for all Electric jurisdictions.
- E Includes safety-related and load/grid congestion management advertising expense included in Account 909 (Product codes ADAS, ADCS, ADPA).
- F Includes Regulatory Commission Expenses directly related to transmission service, RTO filings, or transmission siting; as itemized on ATT-5, Ln. 63.
- G The currently effective income tax rate where FIT is the Federal income tax rate; SIT is the Missouri income tax rate, and p = the percentage of federal income tax deductible for Missouri state income taxes. See details on ATT 5, Ln. 99.
- H ROE will be fixed at 10.00% and will not change absent a Federal Power Act Section 205 or 206 filing at FERC.
- I There are no direct assigned transmission facilities on EDE's system as of 12/31/2011. Annual verification/updates will be documented on ATT 5.
- J Includes only charges incurred for system integration and transmission costs paid to others that benefit transmission customers.
- K Represents the average of Empire's 12 Monthly Coincident Peaks of Empire Zonal Transmission load (includes all firm wholesale NITS & Pt-Pt loads during the FF1 year).
- L Total Electric Accumulated Depreciation has been adjusted to reflect Missouri Regulatory Plan Amortization, as shown on ATT 11, Line 6.
- M PBOP expense is fixed at 2011 levels until changed as a result of a Federal Power Act Section 205 or 206 filing at FERC.

ALLOCATION OF RATE BASE
12 Months Ending December 31, 2020

Description	Allocation Reference	Workpaper Reference	Retail				Total Retail	Resale - Municipalities		Total Company
			Missouri	Kansas	Arkansas	Oklahoma		TFR	GFR	
Electric Utility Plant:										
1. Production Plant	28	WP - Plant in Service	982,607,060	60,913,239	36,186,609	31,336,405	1,111,043,314	-	25,457,224	1,136,500,538
Adjustments			-	-	-	-	-	-	-	-
Production Plant Adjusted			982,607,060	60,913,239	36,186,609	31,336,405	1,111,043,314	-	25,457,224	1,136,500,538
%			86.4590%	5.3597%	3.1840%	2.7573%	97.7600%	0.0000%	2.2400%	100.0000%
2. Transmission Plant	28	WP - Plant in Service	390,195,204	24,128,490	14,428,896	12,412,739	441,165,328	25,511,848	-	466,677,176
Adjustments			-	-	-	-	-	-	-	-
Transmission Plant Adjusted			390,195,204	24,128,490	14,428,896	12,412,739	441,165,328	25,511,848	-	466,677,176
%			83.6114%	5.1703%	3.0918%	2.6598%	94.5333%	5.4667%	0.0000%	100.0000%
3. Distribution Plant	68	WP - Plant in Service	1,001,070,276	72,912,647	33,599,213	38,710,436	1,146,292,572	-	-	1,146,292,572
Adjustments			-	-	-	-	-	-	-	-
Distribution Plant Adjusted			1,001,070,276	72,912,647	33,599,213	38,710,436	1,146,292,572	-	-	1,146,292,572
%			87.3311%	6.3607%	2.9311%	3.3770%	100.0000%	0.0000%	0.0000%	100.0000%
4. Production, Transmission & Distribution Plant Subtotal			2,373,872,540	157,954,376	84,214,718	82,459,579	2,698,501,213	25,511,848	25,457,224	2,749,470,286
Adjustments			-	-	-	-	-	-	-	-
Production, Transmission & Distribution Plant Adjusted			2,373,872,540	157,954,376	84,214,718	82,459,579	2,698,501,213	25,511,848	25,457,224	2,749,470,286
%			86.3393%	5.7449%	3.0629%	2.9991%	98.1462%	0.9279%	0.9259%	100.0000%
5. General Plant	4	WP - Plant in Service	115,827,021	7,706,979	4,109,041	4,023,404	131,666,444	1,244,785	1,242,120	134,153,349
Adjustments			-	-	-	-	-	-	-	-
General Plant Adjusted			115,827,021	7,706,979	4,109,041	4,023,404	131,666,444	1,244,785	1,242,120	134,153,349
%			86.3393%	5.745%	3.0629%	2.9991%	98.1462%	0.9279%	0.9259%	100.0000%
6. Intangible Plant	4,69	WP - Plant in Service	45,733,210	3,043,028	1,622,416	1,588,603	51,987,257	491,492	490,439	52,969,188
Adjustments			-	-	-	-	-	-	-	-
Intangible Plant Adjusted			45,733,210	3,043,028	1,622,416	1,588,603	51,987,257	491,492	490,439	52,969,188
%			86.3393%	5.7449%	3.0629%	2.9991%	98.1462%	0.9279%	0.9259%	100.0000%
7. Total Electric Utility Plant (Includes property under capital lease)		WP - Plant in Service	2,535,432,770	168,704,382	89,946,176	88,071,586	2,882,154,914	27,248,125	27,189,784	2,936,592,823
Adjustments			-	-	-	-	-	-	-	-
Total Electric Utility Plant Adjusted			2,535,432,770	168,704,382	89,946,176	88,071,586	2,882,154,914	27,248,125	27,189,784	2,936,592,823
%			86.3393%	5.7449%	3.0629%	2.9991%	98.1462%	0.9279%	0.9259%	100.0000%
8. Electric Plant Held for Future Use	28	WP - Plant Held for Future Use	2,205,832	123,362	188,129	63,463	2,580,787	108,589	8,635	2,698,011
Electric Utility Depreciation Reserve:										
9. Production Reserve	28	WP - AD	251,618,362	15,562,145	9,301,793	8,005,840	284,488,140	-	6,503,824	290,991,965
Adjustments			-	-	-	-	-	-	-	-
Production Reserve Adjusted			251,618,362	15,562,145	9,301,793	8,005,840	284,488,140	-	6,503,824	290,991,965
10. Transmission Reserve	28	WP - AD	96,140,345	5,945,028	3,555,141	3,058,379	108,698,893	6,285,874	-	114,984,767
Adjustments			-	-	-	-	-	-	-	-
Transmission Reserve Adjusted			96,140,345	5,945,028	3,555,141	3,058,379	108,698,893	6,285,874	-	114,984,767
11. Distribution Reserve	29	WP - AD	423,029,428	30,833,224	14,013,850	16,437,955	484,314,456	-	-	484,314,456
Adjustments			-	-	-	-	-	-	-	-
Distribution Reserve Adjusted			423,029,428	30,833,224	14,013,850	16,437,955	484,314,456	-	-	484,314,456
12. General Reserve	4	WP - AD	43,264,470	2,878,761	1,534,836	1,502,848	49,180,915	464,960	463,965	50,109,840
Adjustments			-	-	-	-	-	-	-	-
General Reserve Adjusted			43,264,470	2,878,761	1,534,836	1,502,848	49,180,915	464,960	463,965	50,109,840
13. Amortization of Electric Plant	4	WP - AD	27,176,397	1,808,282	964,101	944,008	30,892,787	292,063	291,438	31,476,288
Adjustments			-	-	-	-	-	-	-	-
Amortization of Electric Plant Adjusted			27,176,397	1,808,282	964,101	944,008	30,892,787	292,063	291,438	31,476,288
14. Iatan 2 Regulatory Plan Amortization	68	WP - AD	37,312,953	-	-	-	37,312,953	-	-	37,312,953
Adjustments			-	-	-	-	-	-	-	-
Regulatory Plant Amortization Adjusted			37,312,953	-	-	-	37,312,953	-	-	37,312,953
15. Total Electric Utility Depreciation Reserve and Amortization		WP - AD	878,541,954	57,027,440	29,369,720	29,949,031	994,888,145	7,042,897	7,259,227	1,009,190,269
Adjustments			-	-	-	-	-	-	-	-
Total Electric Utility Depreciation Reserve and Amortization Adjusted			878,541,954	57,027,440	29,369,720	29,949,031	994,888,145	7,042,897	7,259,227	1,009,190,269
16. Construction Work in Progress:										
Production	1	WP - CWIP	64,913,282	4,024,069	2,390,571	2,070,155	73,398,077	-	1,681,763	75,079,840
Adjustments			-	-	-	-	-	-	-	-
Production Adjusted			64,913,282	4,024,069	2,390,571	2,070,155	73,398,077	-	1,681,763	75,079,840
Transmission	2	WP - CWIP	18,409,426	1,138,383	680,756	585,634	20,814,199	1,203,650	-	22,017,849
Adjustments			-	-	-	-	-	-	-	-
Transmission Adjusted			18,409,426	1,138,383	680,756	585,634	20,814,199	1,203,650	-	22,017,849
Distribution	68	WP - CWIP	28,068,813	12,239,943	79,609	632,829	41,021,194	-	-	41,021,194
Adjustments			-	-	-	-	-	-	-	-
Distribution Adjusted			28,068,813	12,239,943	79,609	632,829	41,021,194	-	-	41,021,194

			ALLOCATION OF RATE BASE							
General	5	WP - CWIP	8,699,358	578,844	308,616	302,184	9,889,001	93,491	93,291	10,075,784
Adjustments			-	-	-	-	-	-	-	-
General Adjusted			8,699,358	578,844	308,616	302,184	9,889,001	93,491	93,291	10,075,784
Intangible	6	WP - CWIP	374,556	24,922	13,288	13,011	425,777	4,025	4,017	433,819
Adjustments			-	-	-	-	-	-	-	-
Intangible Adjusted			374,556	24,922	13,288	13,011	425,777	4,025	4,017	433,819
Total Construction Work in Progress			120,465,436	18,006,162	3,472,839	3,603,812	145,548,249	1,301,167	1,779,071	148,628,486
Adjustments			-	-	-	-	-	-	-	-
Total Construction Work in Progress Adjusted			120,465,436	18,006,162	3,472,839	3,603,812	145,548,249	1,301,167	1,779,071	148,628,486
17. Materials and Supplies - 13-Month Avg:										
Fuel	27	WP - Materials	12,932,783	706,897	536,473	461,413	14,637,566	-	420,756	15,058,322
Adjustments			-	-	-	-	-	-	-	-
Fuel Adjusted			12,932,783	706,897	536,473	461,413	14,637,566	-	420,756	15,058,322
Other Production Materials	1	WP - Materials	6,336,515	392,810	233,356	202,078	7,164,759	-	164,165	7,328,924
Adjustments			-	-	-	-	-	-	-	-
Other Production Materials Adjusted			6,336,515	392,810	233,356	202,078	7,164,759	-	164,165	7,328,924
Transmission & Distribution Materials	3	WP - Materials	38,200,062	2,782,290	1,282,120	1,477,160	43,741,632	-	-	43,741,632
Adjustments			-	-	-	-	-	-	-	-
Transmission & Distribution Materials Adjusted			38,200,062	2,782,290	1,282,120	1,477,160	43,741,632	-	-	43,741,632
Clearing Account Materials	7	WP - Materials	940,585	62,585	33,368	32,672	1,069,210	10,108	10,087	1,089,405
Adjustments			-	-	-	-	-	-	-	-
Clearing Account Materials Adjusted			940,585	62,585	33,368	32,672	1,069,210	10,108	10,087	1,089,405
Total Materials and Supplies - 13 Month Average		WP - Materials	58,409,945	3,944,582	2,085,316	2,173,324	66,613,167	10,108	595,008	67,218,283
Adjustments			-	-	-	-	-	-	-	-
Total Materials and Supplies Adjusted			58,409,945	3,944,582	2,085,316	2,173,324	66,613,167	10,108	595,008	67,218,283
18. Prepayments - 13-Month Average	7	WP - Prepayments	7,465,669	496,756	264,850	259,330	8,486,605	80,233	80,061	8,646,899
Adjustments			-	-	-	-	-	-	-	-
Prepayments Adjusted			7,465,669	496,756	264,850	259,330	8,486,605	80,233	80,061	8,646,899
19. Cash Working Capital	68		-	-	-	-	-	-	-	-
20. Accumulated Deferred Income Taxes		WP - ADIT	(251,911,400)	(17,303,441)	(8,899,995)	(8,914,641)	(287,029,477)	(2,844,530)	(2,851,910)	(292,725,917)
21. Regulatory Assets		WP - Regulatory Assets	230,364,957	10,432,139	16,717,688	6,731,718	264,246,502	-	-	264,246,502
22. Regulatory Liabilities		WP - Regulatory Liabilities	(154,595,962)	(8,515,811)	(3,879,396)	(4,798,809)	(171,789,979)	(632,381)	(3,504,376)	(175,926,735)
Investment Tax Credit:										
23. Prior 1971 Additions	7	WP - ITC	1	0	0	0	1	0	0	1
24. Customer Deposits - 13 Month Avg	68	WP - Customer Deposits	13,951,125	439,411	365,468	397,668	15,153,672	-	-	15,153,672
25. Customer Advances - 13 Month Avg	68	WP - Customer Advances	5,501,912	14,095	4,134	48,238	5,568,379	-	-	5,568,379
26. Interest on Customer Deposits (12 Months)		WP - Customer Deposits	802,231	7,024	2,926	6,578	818,759	-	-	818,759
27. Kilowatt-Hour Sales - 12 Months Ended										5,579,696,617
Less SPP Integrated Market (see note at bottom of worksheet)										950,344,000
System Kilowatt-Hour Sales	68	WP - KWH Sales Allocator	3,975,902,070	217,320,117	164,926,910	141,851,256	4,500,000,353	-	129,352,264	4,629,352,617
%		(i)	85.8846%	4.6944%	3.5626%	3.0642%	97.2058%	0.0000%	2.7942%	100.0000%
28. Production Coincidental Peak Demand - 12 Month Avg	68	WP - Peak Allocator Production	725,914	44,888	26,843	23,093	820,738	-	18,760	839,498
%			86.4700%	5.3470%	3.1975%	2.7507%	97.7653%	0.0000%	2.2347%	100.0000%
Transmission Coincidental Peak Demand - 12 Month Avg	68	WP - Peak Allocator Transmission	725,914	44,888	26,843	23,093	820,738	47,462	-	868,200
%			1	0	0	0	1	0	-	1
Depreciable Distribution Plant:										
29. Total Distribution Plant	68	WP - Depreciable Plant Allocator	1,001,070,276	72,912,647	33,599,213	38,710,436	1,146,292,572	-	-	1,146,292,572
Less Nondepreciable Distribution Plant			#####	33367884.0000%	61172047.0000%	1679107.0000%	#####	0.0000%	0.0000%	631791250.0000%
Depreciable Distribution Plant			995,714,554	72,578,968	32,987,493	38,693,645	1,139,974,659	-	-	1,139,974,659
%			1	0	0	0	1	-	-	1
Electric Operating Revenues:										
30. Residential	68	WP - Revenues	220,750,723	12,002,985	5,438,324	5,092,842	243,284,874	-	-	243,284,874
Adjustments			-	-	-	-	-	-	-	-
Residential Adjusted			220,750,723	12,002,985	5,438,324	5,092,842	243,284,874	-	-	243,284,874
31. Commercial	68	WP - Revenues	145,815,105	5,636,803	3,218,335	4,633,495	159,303,738	-	-	159,303,738
Adjustments			-	-	-	-	-	-	-	-
Commercial Adjusted			145,815,105	5,636,803	3,218,335	4,633,495	159,303,738	-	-	159,303,738
32. Industrial	68	WP - Revenues	73,434,823	5,093,697	6,524,213	3,079,655	88,132,388	-	-	88,132,388
Adjustments			-	-	-	-	-	-	-	-
Industrial Adjusted			73,434,823	5,093,697	6,524,213	3,079,655	88,132,388	-	-	88,132,388
33. Public Street & Hwy Lighting	68	WP - Revenues	3,684,709	241,763	81,917	88,426	4,096,815	-	-	4,096,815
Adjustments			-	-	-	-	-	-	-	-

The Empire District Electric Company
A Liberty Utilities Company
Docket No. 21-EPDE-XXX-TAR
4-State Allocator Worksheet - 12/31/2020
WP - Summary
Page 1 of 8

			ALLOCATION OF RATE BASE							
c. Regulatory Commission	68	WP - Expenses	986,409	357,463	28,224	169,130	1,541,226	51,908	51,908	1,645,041
Adjustments			0	0	0	0	0	0	0	0
Regulatory Commission Adjusted			986,409	357,463	28,224	169,130	1,541,226	51,908	51,908	1,645,041
d. Other Administrative & General	Lbr	WP - Expenses	50,163,889	3,405,323	1,739,537	1,735,768	57,044,516	160,804	1,053,612	58,258,932
Adjustments			-	-	-	-	-	-	-	-
Other Administrative & General Adjusted			50,163,889	3,405,323	1,739,537	1,735,768	57,044,516	160,804	1,053,612	58,258,932
e. Total Administrative & General Expense			51,150,298	3,762,786	1,767,761	1,904,898	58,585,742	212,711	1,105,520	59,903,973
Adjustments			0	0	0	0	0	0	0	0
Total Administrative & General Adjusted			51,150,298	3,762,786	1,767,761	1,904,898	58,585,742	212,711	1,105,520	59,903,973
50. Total System Electric Operating Expense			253,612,168	14,860,475	9,548,360	8,778,875	286,799,877	854,707	5,595,851	293,250,436
Adjustments			-	-	-	-	-	-	-	-
System Electric Operating Expense Adjusted			253,612,168	14,860,475	9,548,360	8,778,875	286,799,877	854,707	5,595,851	293,250,436
Plus Off-System Wholesale			0	0	0	0	0	0	0	0
Total Adjusted System Electric Operating Expense			253612168	14860474.51	9548360.444	8778874.544	286799877.5	854707.335	5595851.336	293,250,436
Depreciation and Amortization Expense:										
51. Production	1	(2)	23,500,306	1,290,757	816,049	648,444	26,255,556	-	1,190,296	27,445,852
Adjustments			-	-	-	-	-	-	-	-
Production Adjusted			23,500,306	1,290,757	816,049	648,444	26,255,556	-	1,190,296	27,445,852
52. Transmission	2	(2)	7,485,626	494,690	210,616	224,409	8,415,341	531,802	-	8,947,143
Adjustments			-	-	-	-	-	-	-	-
Transmission Adjusted			7,485,626	494,690	210,616	224,409	8,415,341	531,802	-	8,947,143
53. Distribution	3	(2)	31,027,127	1,803,238	646,512	970,333	34,447,210	28,737	-	34,475,947
Adjustments			-	-	-	-	-	-	-	-
Distribution Adjusted			31,027,127	1,803,238	646,512	970,333	34,447,210	28,737	-	34,475,947
54. General	5	(2)	3,098,506	184,827	82,310	107,673	3,473,315	54,158	51,616	3,579,090
Adjustments			-	-	-	-	-	-	-	-
General Adjusted			3,098,506	184,827	82,310	107,673	3,473,315	54,158	51,616	3,579,090
55. Total Depreciation			65,111,564	3,773,512	1,755,488	1,950,859	72,591,422	614,698	1,241,912	74,448,032
Adjustments			-	-	-	-	-	-	-	-
Total Depreciation Adjusted			65,111,564	3,773,512	1,755,488	1,950,859	72,591,422	614,698	1,241,912	74,448,032
56. Amortization of Electric Plant	4	WP - Amortization Expense	4,329,253	322,286	31,761	(773,345)	3,909,955	52,054	51,942	4,013,951
Adjustments			0	0	0	0	0	0	0	0
Amortization of Electric Plant Adjusted			4,329,253	322,286	31,761	(773,345)	3,909,955	52,054	51,942	4,013,951
57. Regulatory Plan Amortization	68		-	-	-	-	-	-	-	-
Adjustments			0	0	0	0	0	0	0	0
Amortization of Electric Plant Adjusted			-	-	-	-	-	-	-	-
58. Total Depreciation/Amortization Expense			69,440,817	4,095,798	1,787,249	1,177,514	76,501,377	666,751	1,293,854	78,461,983
Adjustments			-	-	-	-	-	-	-	-
Total Depreciation/Amortization Expense Adjusted			69440817.45	4095797.731	1787248.595	1177513.622	76501377.39	666751.3987	1293854.341	78,461,983
59. Taxes Other Than Income Taxes:										
a. Property Taxes	7	WP - Taxes Other than Income Taxes	23,944,435	1,593,231	849,445	831,741	27,218,853	257,329	256,778	27,732,960
Adjustments			-	-	-	-	-	-	-	-
Property Taxes Adjusted			23,944,435	1,593,231	849,445	831,741	27,218,853	257,329	256,778	27,732,960
b. Payroll Taxes	Lbr	WP - Taxes Other than Income Taxes	2,034,197	126,688	75,103	66,208	2,302,196	4,636	27,098	2,333,930
Adjustments			-	-	-	-	-	-	-	-
Payroll Taxes Adjusted			2,034,197	126,688	75,103	66,208	2,302,196	4,636	27,098	2,333,930
c. Other Taxes	68	WP - Taxes Other than Income Taxes	8,956,945	464,427	218,726	176,461	9,816,560	-	-	9,816,560
Adjustments			-	-	-	-	-	-	-	-
Other Taxes Adjusted			8,956,945	464,427	218,726	176,461	9,816,560	-	-	9,816,560
Total Taxes Other Than Income Taxes			34,935,578	2,184,346	1,143,274	1,074,411	39,337,609	261,965	283,876	39,883,451
Adjustments			0	0	0	0	0	0	0	0
Total Taxes Other Than Income Taxes Adjusted			34,935,578	2,184,346	1,143,274	1,074,411	39,337,609	261,965	283,876	39,883,451
60. Merger Related Expenses	Lbr	WP - Merger Expenses	12,510	779	462	407	14,158	29	167	14,353
Adjustments			0	0	0	0	0	0	0	0
Merger Related Expenses Adjusted			12,510	779	462	407	14,158	29	167	14,353
61. Gain on Sale of Assets	4	WP - Gain on Sale of Assets	-	-	-	-	-	-	-	-
Adjustments			0	0	0	0	0	0	0	0
Reverse Gain on Sale of Assets Adjusted			-	-	-	-	-	-	-	-
62. Net Elec Operating Income Before Income Tax			96,771,824	2,465,847	3,852,328	2,287,814	105,377,814	658,982	-897,844	105,138,951
Percentage			1	0	0	0	1	0	(0)	1
Less For Resale-SPP Integrated Market			16,303,842	854,325	637,589	563,809	18,359,565	-	487,835	18,847,400
System Net Electric Operating Income			80,467,982	1,611,522	3,214,739	1,724,005	87,018,248	658,982	(1,385,679)	86,291,551
Adjustments			0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Net On-System Electric Operating Income Before Income Tax Adjusted			80467982.15	1611521.906	3214739.007	1724005.16	87018248.22	658981.556	-1385679.025	8629155075.54%
Percentage			1	0	0	0	1	0	(0)	1
63. State Income Taxes	62	WP - Income Taxes	1,209,580	30,821	48,151	28,596	1,317,148	8,237	(11,222)	1,314,163
Less For Resale-SPP Integrated Market			203,787	10,678	7,969	7,047	229,482	-	6,098	235,579
System State Income Taxes			1,005,793	20,143	40,182	21,549	1,087,667	8,237	(17,320)	1,078,584

		ALLOCATION OF RATE BASE							
Adjustments		0	0	0	0	0	0	0	0
System State Income Taxes Adjusted		1,005,793	20,143	40,182	21,549	1,087,667	8,237	(17,320)	1,078,584
64. Federal Income Taxes	62 WP - Income Taxes	10,924,209	(121,829)	469,655	(129,332)	11,142,703	(450,669)	(194,401)	10,497,633
Less For Resale-SPP Integrated Market		881,221	46,176	34,462	30,474	992,333	-	26,367	1,018,700
System Federal Income Taxes		10,042,988	(168,006)	435,193	(159,806)	10,150,370	(450,669)	(220,769)	9,478,932
Adjustments		0	0	0	0	0	0	0	0
System Federal Income Taxes Adjusted		10,042,988	(168,006)	435,193	(159,806)	10,150,370	(450,669)	(220,769)	9,478,932
65. Net Electric Operating Income (see Note)		84,638,036	2,556,855	3,334,522	2,388,550	92,917,963	1,101,414	(692,221)	93,327,156
Less For Resale-SPP Integrated Market		15,218,835	797,470	595,158	526,288	17,137,751	-	455,370	17,593,121
System Net Electric Operating Income		69,419,201	1,759,385	2,739,364	1,862,262	75,780,212	1,101,414	(1,147,590)	75,734,035
Adjustments		-	-	-	-	-	-	-	-
System Net Electric Operating Income Adjusted		69419201.16	1759384.578	2739363.64	1862262.229	75780211.61	1101413.589	-1147590.422	75734034.77
66. Average Number of System Electric Customers	68 WP - Avg Number of Customers	157393.9167	9670.75	4933	4730.5	176728.1667	4	2.25	176734.4167
67. For Resale-SPP Integrated Market									
Revenues		16303842.27	854324.8913	637589.1438	563809.0464	18359565.35	0	487834.8517	18,847,400
Operating Expenses		-	-	-	-	-	-	-	-
Income Taxes		1,085,008	56,855	42,431	37,521	1,221,814	-	32,465	1,254,279
Net Operating Income		15,218,835	797,470	595,158	526,288	17,137,751	-	455,370	17,593,121
Assigned directly on basis of location		(16,303,842)	(854,325)	(637,589)	(563,809)	(18,359,565)	-	-	-

69. Intangible plant allocated to wholesale pertains to Stockton Line
69. Intangible plant allocated to wholesale pertains to Stockton Line

Footnotes:

- (1) - SPP Integrated Market balance is pulled from the Schedule 1 report found in the finance share drive: Finance / Financial Reporting - Corp / Financial Statements / Month / Sch 1. Take the
(2) - Due to the voluminous nature of the depreciation schedule, it is saved in its own workbook which can be found on the 4-state regulatory drive.